

By Senator Bronson

18-1099-99

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A bill to be entitled
An act relating to taxes; amending s. 212.06,
F.S.; providing that a use tax does not apply
to persons, corporations, and specified
affiliated groups who secure fill dirt from a
location that they own for use on their own
property; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (a) of subsection (15) of section
212.06, Florida Statutes, 1998 Supplement, is amended to read:

212.06 Sales, storage, use tax; collectible from
dealers; "dealer" defined; dealers to collect from purchasers;
legislative intent as to scope of tax.--

(15)(a) When a contractor secures rock, shell, fill
dirt, or similar materials from a location that he or she owns
or leases and uses such materials to fulfill a real property
contract on the property of another person, the contractor is
the ultimate consumer of such materials and is liable for use
tax thereon. This paragraph does not apply to a person,
corporation, or affiliated group as defined in s. 220.03, who
secures such materials from a location that he or she owns for
use on his or her own property. The basis upon which the
contractor shall remit the tax is the fair retail market value
determined by establishing either the price he or she would
have to pay for it on the open market or the price he or she
would regularly charge if he or she sold it to other
contractors or users.

Section 2. This act shall take effect July 1, 1999.

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SENATE SUMMARY

Provides that a use tax does not apply to persons, corporations, and specified affiliated groups who secure fill dirt from a location that they own for use on their own property.